

SUPPLEMENTARY INSTRUCTIONS FOR NEW MEXICO COUNTIES 2012 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

In addition to your general government, please include the following fiscal activities:

- County improvement districts
- County parking authorities (Class H counties)
- Emergency flood districts
- Fire districts
- Health districts (county portion)
- Historic districts
- Housing authorities (single county)
- Local arts & cultural districts
- Noxious weed control districts
- Refuse disposal districts
- Road districts
- Special assessment districts (Class A counties)
- Special zoning districts
- Water districts (county portion)
- Wind erosion districts

PART 2 - REVENUES

3. A. Property taxes (Code T01)

Include –

- All real and personal property taxes collected for all county funds; report both current and delinquent taxes
- Oil and gas production tax
- Oil and gas equipment tax

3. B. Local sales taxes

1. General sales tax (Code T09)

Include–

County local option, local hospital, and correctional facilities gross receipts taxes

Exclude–

County equalization distribution from the state gross receipts tax (report at PART 2, question 4, item M. C30)

8. Other local sales taxes (Code T19)

Include –

Lodger's tax

4. Intergovernmental revenues

M. General support (Code C30)

Include–

- Gasoline tax
- Cigarette tax
- Special gasoline tax
- County equalization (from state gross receipts tax)
- Small counties assistance (from state compensating use tax)

N. All other (Code C89)

Include–

- Recreation cigarette tax
- Fire/ambulance gross receipts tax

PART 3 - EXPENDITURES

11. Personnel expenditures (Code Z00)

Report salaries and wages for all employees, full and part time. Include salaries paid for employees of any utility owned and operated by your government. Report salaries in gross amount before deductions for income taxes, social security, or retirement coverage.

PART 4 - INDEBTEDNESS

Include single-family mortgage revenue debt and industrial revenue or pollution control bonds issued by your government.